

The Planters' Chronicle.

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THE U. P. A. S. I.

(INCORPORATED.)

Contents.

We are able to welcome the Planting Expert back to ~~the U. P. A. S. I.~~ but unfortunately only for a short stay, as he leaves for Coimbatore on the 7th.

The Proceedings of a largely attended Meeting of the Mundakayam Planters' Association is published, much of which is of general interest. Mr. Richardson's speech on the Labour Question, appears to us not only popular of what must occur, but is supported by previous examples. What has once happened is likely to occur again.

The Labour Commission continues to attract attention and to lead to varied views, and this week's correspondence appears immensely attractive, and we welcome as new correspondents Messrs. Newcome and Mann. The latter's letter almost answers the doubts and suspicions of the former, and we hope that both will continue to give us the benefit of their leisure moments. Such new correspondents are ever welcome, and give direct encouragement to others to air their views and opinions, and the more these are ventilated, the easier (though their task is not enviable) will be the duties of the Labour Committee to assimilate divergent and conflicting ideas, when submitting their final scheme to the U. P. A.

Mr. Mead contributes a letter which will doubtless receive due attention but we don't altogether agree with him, as the income that would be derived for the support of the proposed Labour Commission appears to us of far too fluctuating a nature—we name only two products—Coffee and Cardamoms as far too uncertain.

Mr. Hunt suggests that three Assistants are insufficient and thinks this number should be increased to six; but though we agree with him in his opinion we cannot agree with him as to the means by which the additional six are to be secured. In the letters published there is much food for thought.

Mr. Richardson writes on the subject of the International Rubber Exhibition and a circular letter has been issued by the Secretary, embodying his opinion that the Rubber Industry of Southern India should be represented.

DISTRICT PLANTERS' ASSOCIATIONS.**Mundakayam Planters' Association.**

Minutes of the General Quarterly Meeting of the Mundakayam Planters' Association held at the Travellers' Bungalow on Saturday, November 8th. 1913, at 10 a.m.

PRESENT.—Messrs. R. Harley (Chairman), G. Atkins, B. M. Behr, E. S. Conner, E. R. Gudgeon, L. Goldsmith, Gav. Greig, Ashton, Hamond, H. M. E. Howson, Eric Hall, J. Y. M. Henderson, C. M. Hunnyban, H. B. Kirk, R. Lescher, R. Lester, C. Martin, R. C. Milbank, A. W. Ruxton, J. A. Richardson, J. H. B. Sullivan, F. Simmons, R. Tait, J. Wedderspoon, George West, K. L. M. Yeates, and Edwin Vincent (Honorary Secretary).
By Proxy:—Mr. F. A. W. Meumann. *Visitors*:—Messrs. Wilkie, Ellis, Hodgins, Jourdain, Pitcairn and R. D. Anstead.

The Chairman said it gave him great pleasure on behalf of the Association to announce the visit of Mr. R. D. Anstead, to whom a cordial welcome was extended.

Business.—1. The Minutes of the last meeting were taken as read.

2. The Honorary Secretary read the report and recommendations of the Finance Committee as to the disposal of the surplus funds lying to the credit of the Association at the Bank. The recommendations of the Committee were discussed seriatim:

(a) That a donation be given to the Mundakayam Church. After some discussion Mr. Hamond proposed and Mr. Henderson seconded that this matter be left to the member individually.

(b) That a Planters' Hall be built. This proposal met with unanimous approval. Mr. Harley said that with the permission of his Directors he was agreeable to the sale or lease of some three acres of land at Manikal for the site. Mr. Richardson said he would be pleased to recommend this scheme to his Co-Directors and that, as the land near Mr. P. J. Zachariah's Bazaar was being surveyed, the proposed site might be included by the surveyor and a plan sent Home. After some discussion the original Finance Committee was selected to go into the matter and Mr. Harley was asked to submit a plan. It was also decided that the Honorary Secretary should send round a subscription list.

3. The Honorary Secretary read the report of the Scientific Officer Committee, the adoption of which was proposed from the Chair and seconded by Mr. Hamond. On this subject Mr. R. D. Anstead made some very interesting remarks, in the course of which he said he thought it would be a good thing for Southern India to have a combined Rubber Growers' Association and that this Association should obtain the services of a good man as assistant to the proposed Mycologist in Bangalore. Eventually two proposals were formulated:—(1) That this Association strongly supports the resolution passed at the U. P. A. S. I. Annual General Meeting asking Government for a Mycologist as we think it absolutely necessary to the Rubber Planting interests of Southern India. Proposed by Mr. J. A. Richardson and seconded by Mr. Eric Hall. (2) That the Honorary Secretary be requested to write to the other Associations of South India and ask for their support to a scheme for the formation of a Rubber Growers' Association and the employment by that Association of an Assistant Scientific Officer. Proposed from the Chair and seconded by Mr. H. B. Kirk.

4. *Report of the Bangalore Delegate.*—The Delegate Mr. Ashton Hammond said:—

Owing to the time that has elapsed between the meeting at Bangalore and this one, there is very little information that I can give you on the proceedings that took place, that you do not already know. Doubtless most of you, have not only read the report of the meeting but the general correspondence, criticisms, etc., that have appeared in the *Planters' Chronicle*, which discuss the most important items, and have noticed those which really concern this Association.

Of course, many of the subjects on the Agenda were more fully discussed, but mostly in Committee, which were not reported on.

The number of subjects that actually concerned us were really very few. The only time that the product of Rubber was brought up was when Ceara was discussed and very little was said about that.

I cannot say that our industry was very strongly represented considering its importance and the acreage that it covers in Southern India.

The most important discussion that concerned us, naturally was the Labour Question. From what I gathered from every member present, it was quite evident that there were no Districts situated as we are this year and, I trust, will continue to be.

I think I may say that most Associations welcome the idea of the proposed Labour Commission Scheme.

We had a whole day's discussion, and as is usual with the subject, we got no further, but resulted in the appointing of a Sub-Committee, consisting of seven members, to draw up a proposed scheme to be laid before the members of all the local Associations, and of which you have all received the minutes, for a Labour Commission, to be run much on the same lines as the Ceylon Labour Commission is. We had present Mr. Scoble Nicholson, the Ceylon Labour Commissioner, who welcomed the idea of South India proposing to form a Commission the same as Ceylon. He gave us a rough out-line of the principles he worked on.

As this subject is on the Agenda for discussion at this meeting, I need not here say anything further on the subject.

Weights and Measures.—A resolution was passed that the British Government be approached in order that the standardisation of weights and measures may become law. This of course would not affect us, being in a Native State, but, I think, it is a very necessary subject that we should go into, and I have a proposition to bring forward at this meeting.

Manures.—It was reported by the Scientific Officer that in one or two cases, samples of manure had been sent to him for analysis, the contents of which did not come up to the guarantees given.

He impressed on us the importance of this and especially advised us all to pay attention to this matter.

Representatives of two manure firms were present and defended themselves on the plea, that likely as not the samples sent, were not fairly taken. They were greatly in favour of having their supplies analysed, but only asked that a fair sample be sent to the Scientific Officer.

As we have the pleasure of the presence of Mr. Anstead, I have no doubt he will say something on this matter.

Mundakayam Post Office.—With regard to the improvement of our Local Post Office, I met the Hon'ble Mr. Barber and asked him to approach the Postmaster-General on the subject.

I was, at the time, awaiting some information from the local authorities here, who promised to forward me the information that I required, but I regret this did not reach me in time. However, I spoke to Mr. Richardson, who was then just off to Madras, who promised to see the Postmaster-General and do what he could for us. I have since heard from him, and, by all accounts, he does not appear to have been able to get any further satisfaction from the Postal authorities. No doubt Mr. Richardson will have something to say on the subject.

Subscription to the U. P. A. S. I.—As instructed I increased our cess to 2 annas provided other Associations fell into line. I think there were two Districts, who were not paying 2 annas per acre, but the Delegates of each of these promised to approach their local Associations on their return and I have since read that one of these has already raised its subscription to two annas.

I might mention that I was fortunate in having Mr. Richardson close beside me and whom I consulted in the matter before raising ours to 2 annas.

London School of Tropical Medicine.—A stronger support is required for this. I do not think it is a matter that really interests any individual planter, but it is more of a subject for our respective Companies to support, if they wish.

Planters' Benevolent Fund.—Mr. Abbott informed us, and it will be seen from the accounts circulated, that up till now only two appeals have been made for support.

It is evident that this Fund does not get its proper measure of support from planters generally, and as remarked by the Chairman in his address, the prosperous times of the past two years are probably accountable for this. I think that this institution should receive more consideration.

General.—Hearing that Mr. Anstead contemplated a tour, I requested him to include this District in his programme. I think he will find more interesting subjects now than the eradication of weeds which was about all we had to show him at the time of his last visit.

I was instructed to vote for Mr. Richardson as a member of the Committee, but he refrained from accepting any official position for next year, which I think you will all regret to hear.

With regard to all other subjects on the Agenda, most of them referred to coffee, and local interests in British India, and unless any member has any question to ask, I do not think I need occupy more time.

In conclusion I must thank you for the honour of electing me as your representative of this Association.

The Chairman said with regard to the increased cess promised by Mr. Hamond, that as now all other Associations are coming in he thought Mr. Hamond was justified in making this promise. With regard to the Planters' Benevolent Fund the Chairman said that he was sorry the Honorary Secretary's request for subscriptions had been poorly responded to so far and hoped members would come along with subscriptions for this worthy object.

Regarding Postal matters Mr. Richardson said he had had no opportunity of meeting the Postmaster-General in Madras but the matter was receiving attention. Mr. Harley proposed a very hearty vote of thanks to Mr. Ashton Hamond, which was seconded by Mr. Richardson and carried unanimously. At the conclusion of the discussion the Honorary Secretary announced that

promises had been made by the members present of subscriptions amounting to Rs.225 to the Planters' Benevolent Fund.

5. *System of Voting.*—Mr. Eric Hall called the attention of the Association to the fact that at a previous meeting certain motions had been carried on a show of hands which might have been attended with different results had the voting been carried out on an Acreage Basis according to Rule. After some discussion Mr. Richardson proposed that voting, on less important subjects, might be done on a show of hands but, that on matters more vitally affecting the interests of the community, it would be done on Acreage Basis. Seconded by Mr. Hall and carried unanimously.

6. *The Proposed U.P.A.S.I. Labour Commission.*—The Honorary Secretary read a letter from Mr. J. J. Murphy declining to participate in the scheme, also a letter from Mr. Harley suggesting that the Scheme would not be of any use in Mundakayam without extradition. Mr. Richardson said: "Mr. Chairman and Gentlemen. In rising to speak in favour of the proposed Labour Commission, I feel I am rather against a stone wall as far as Mundakayam is concerned, and am likely to be met with the argument that Mundakayam has no need of use for the Commission, having abundance of labour and low advances at the present moment.

"This is, no doubt, a very strong argument which I cannot deny and one which, with the present depressed state of the Rubber market, must necessarily carry weight with Directors and Agents at Home.

"We have had a lot of correspondence in the *Chronicle* for and against the Commission. My old friend Mr. Mead wrote a very strong criticism on the Labour Committee's proposal a lot of which was quite sound but there are several points on which I cannot agree with him and I think on the whole his letter an uncalled-for attack on the first attempt at combination, amongst Southern Indian Planters, which has ever shown signs of success.

"He divides the state of the Planting Industry into three classes:—

1. The Districts that have no labour troubles or scarcity of labour.
2. The Districts which are not badly off but have plenty of room for improvement.
3. The Districts which are always short.

"I thought, at the time, this was rather a dangerous statement to make as it advertises our West Coast Labour rather much for my taste and Ceylon and the Straits will, no doubt, take advantage of the information and for this reason I refrained from replying to Mr. Mead's letter. However, as he has made this blissful state of affairs in Cochin public himself, the harm, if any, is already done.

"Mundakayam, apparently, also exists under this happy state of affairs.

"Under these conditions, I must admit, that the Labour Commission is not going to benefit you for the moment, but I would like to ask you how long this is going to continue. Is it likely that Ceylon and the Straits both pushed for labour, are going to sit still and leave our sanctuary alone—I think not. The Straits, who ran amok, during the Rubber boom both in capitalisation of the Companies and rates of wages now talk of reducing the latter. Their Indian Labour is under contract for a certain period at certain wages and if they attempt to break their promises they will have a general upheaval with their present labour and have to look for pastures new, and where more likely than the West Coast, if they are not there already.

"I have been told that the West Coast cooly does not emigrate and is not likely to do so but, I am certain, means will be found to persuade them to do so.

"Not many years ago certain Districts represented on the U. P. A. who paid lower wages than the average, laughed at the idea of their Labour leaving them yet not much later a lot of that labour found its way south and they have now fallen from their high state and at present figure in Mr. Mead's class two.

"In a few years, if not sooner, Mundakayam and Cochin will also be there and if the present state of affairs continue it will not be long till we shall fall to class three.

"The Straits wish to reduce their rates of wages and ask for combination amongst the planters to do so and with absolute combination they may carry it through, and only on the same lines may we hope to keep our labour.

"There is an old saying, though not generally applied to labour troubles but none the less applicable that 'There is safety in numbers' and that is exactly the position to-day while all our Districts and recruiting Agencies are scrapping amongst themselves. Ceylon and Straits collar the Labour.

I would ask you, therefore, to give the Scheme your serious consideration. I know that few, if any, are in a position at the present moment to promise support and I must point out that your opinions naturally carry weight with Directors and Agents at Home and even if you are still averse to the Scheme I would ask you to send a Delegate to the Extraordinary General Meeting of the U. P. A. S. I., who should be appointed at this meeting.

"Remember we have the future to look to as well as the present and the Commission, if unanimously supported, would be a very powerful body and the cost of working it proportionately less, according to the acreage subscribing.

"Up to date South Indian Planters have shown a deplorable want of combination and at the last U. P. A. meeting the result of the deliberations on the labour question looked as if the dawn of a better day was breaking.

"No matter where you go, at Home or abroad, or what industry you like to take you will find its conditions of working controlled by combination of similar trades, and why not the Planting Industry of Southern India?" After a lengthy discussion Mr. Hamond proposed that the Honorary Secretary write to the U. P. A. S. I. that this Association is not in favour of this Scheme. This was not seconded and Mr. Behr proposed "That the members of this Association do not see the necessity of the proposed Labour Commission but they are prepared to lay the matter before their Employers." Seconded by Mr. Kirk and carried.

7. *The Sri Mulam Popular Assembly 1914.*—The Honorary Secretary read letter from Chief Secretary to Government sanctioning separate representation from Mundakayam. Mr. Ashton Hamond, proposed by Mr. Kirk and seconded by Mr. Lescher, was elected to represent the Association. The Delegate was instructed to place before Government:

- (a) The question of grazing land and the stray cattle nuisance.
- (b) Roads.

8. *Weights and Measures.*—Permission was given to Mr. Hamond to withdraw his resolution on the subject.

9. *Rubber Freight Rates.*—Mr. Richardson proposed that the U. P. A. S. I. be requested to approach the Ceylon P. A. and the Straits P. A. with a view to getting combined action on the question of reduction of Rubber Freight Rates to London. Seconded by Mr. Hamond and carried unanimously.

10. *New Bridge and Cart Road to Vellandadi Estate.*—Mr. Atkins proposed that Government be asked to pay for half the cost of the bridge and to contribute towards the upkeep of the Road. Seconded by Mr. Richardson and carried unanimously.

11. *Cattle Pound in Mundakayam.*—Mr. Kirk proposed that the Association respectfully ask Government to start a Cattle Pound in Mundakayam and that the cost of the Pound be met from the Association Funds. Seconded by Mr. Hall and carried after some discussion.

12. *The Brathubetta-Kanjirappalli Road.*—Mr. R. Lescher was given permission to withdraw his resolution on this subject as it is understood that estimates have been included in this year's Budget for the repair of the road.

Koshy's Hotel, Kottayam.—Mr. Richardson said that we are in danger of losing this Hotel as the rent is too high for the Manager to run it at a profit. He proposed that this Association should ask the Peermade Association for its support in subsidising the Hotel. Seconded by Mr. Kirk.

Mr. Hamond proposed as an amendment that we pay a set reasonable sum as the present rates charged in no way enable the Manager to make a profit sufficient to guarantee our advances to him. I would recommend that Rs.5 per day should be charged. Seconded by Mr. Hall. The amendment was defeated on a show of hands and the original resolution carried by 15 votes to 3.

14. *Oil Fuel.*—The Honorary Secretary read letter from Burma Oil Company and Asiatic Petroleum Company with regard to the establishment of a Depot in Mundakayam.

Mr. Hamond proposed that the Oil Agents be approached as to what is the lowest supply from them necessary for the establishment of a Depot in Mundakayam also that figures be obtained from the Peermade Association so that they may combine with us. Seconded by Mr. Eric Hall. Mr. Hamond added that he had consulted with Mr. P. J. Zachariah, who is a large retailer in the District and who had co-operated with him in the matter.

15. *Correspondence.*—Read letter from Mrs. J. R. Forbes Fraser thanking the Association for its vote of condolence on the death of the late R. A. Fraser of Kuppakayam and enclosing a donation of five pounds (£5) to the Association. The thanks of the Association for this donation are recorded and it was decided to place the amount to the credit of Mr. Kirk's fund for the erection of memorials in the Peermade Church to the late R. A. Fraser and the late F. H. Hall.

« Read letter from Mr. J. M. Jacob, G.B.V.C., offering his services as Veterinary Surgeon. No discussion.

16. *Date and Place of Next Meeting.*—The next meeting of the Association will be held by kind invitation of Mr. Eric Hall, at the Boyce Bungalow, on Saturday, February 7th, 1914.

« After the conclusion of the business the Chairman announced that Mr. Richardson had very kindly offered a Tennis Cup for competition between Mundakayam and Peermade. The meeting then terminated with a vote of thanks to the Chair.

(Signed) R. HARLEY,

Chairman.

(„) EDWIN VINCENT,

Honorary Secretary.

CORRESPONDENCE.

Cowcoody,

Somwarpet, N. Coorg,

November 27th, 1913.

The Labour Commission.

THE EDITOR.

The Planters' Chronicle,

Bangalore.

Sir.—May I ask whether, if a man is rash enough to remain outside the Labour Commission, in other words, the big Companies' Labour Trust, he is liable to have his labour drawn away, in other words, crimped, by the said Trust? If so, whether he could sue the Trust as a Corporation? Whether intended or not, the effect must be to try and draw labour from coffee planters (mostly small independent proprietors and therefore generally well satisfied with labour as it is) into the bloated tea and rubber companies. Coffee planters are being politely asked to "walk into the parlour" and tax themselves for their own undoing. This is shown by the Trust giving (in the case of two Associations to my knowledge) about one fortnight to decide whether one should take this grave step or not.

Yours faithfully,

L. NEWCOME.

Palapilly P. O.,

November 30th, 1913.

THE EDITOR,

The Planters' Chronicle,

Bangalore.

Sir.—Mr. Aird's letter in your issue of the 22nd and a private letter from Mr. Waddington are responsible for my writing once more to the *Chronicle*.

I am less disinclined to do so as I have a suggestion to offer and not merely destructive criticism.

The whole matter lies in a nutshell. Some people think they will get good value for their money and others do not.

I have already heard from home from my directors that they do not approve of joining as they do not see the use of paying for other people's troubles who are less fortunately situated. I have also heard on reliable authority that one of the biggest South Indian firms objects to the scheme as being unlikely to give them value for their money.

Everyone will admit that the scheme as outlined will bear heavily on proprietors of immature areas.

My suggestion therefore is, that the money required should be raised on crops actually harvested. To do this it would be necessary to take into consideration the value of the different products.

The scale I should suggest would be as under:—

Cardamoms	... 4/- per pound.
Rubber	... 2/- per pound.
Tea and Coffee	... 1/8 per pound.
Pepper	... 1/4 per pound.

The cess therefore would only be paid by producers in accordance with the rough value of their crop.

Immature acreages would not be taxed and this I consider is not only likely to be popular but is fair. Now clearings are for the most part opened either with local labour or by short time labour.

Take this property as an example. The only permanent coolies I employ are for tapping or coolies I have introduced with a view to turning them into tappers in the next year or two. At present my Company would not be called upon to contribute largely but I should have the benefit of the Agency with respect to my actual tappers and 6 years from now when I hope we shall be producing 1½ million pounds of rubber I should be paying as much as estates producing 3½ million pounds of tea. At the same time the cost to the Company per pound of rubber would be insignificant.

I do not say that my scale of values is right or that it would never need revision but if money were raised this way there would be less feeling that there was too much 4d. for 9d. in the matter.

I feel strongly that such a method of raising the requisite money would appeal far more strongly to proprietors than an acreage cess and be far more equitable.

The Commission will never be of equal value to all places but most proprietors would, I think, stand in and not grumble.

I am, Sir,

Yours etc.,

A. H. MEAD.

THE EDITOR,

The Planters' Chronicle,

Bangalore.

Dear Sir,—Opinions seem to differ as to "the benefits" we are to gain from the establishment of a Commission and some doubts are expressed as to whether we shall get our money's worth, if the scheme is a "non-recruiting" one. Many people think that "recruiting" is essential to make the scheme a success.

Now it is undoubtedly necessary to evolve a scheme that will give us a maximum of help in our labour troubles, at a minimum cost. Details will of course have to be threshed out at the coming meeting. Meanwhile let everyone who has a suggestion to make come forward now, and make it. To practise what I preach—here goes—

Suggestion No. I. The Scheme as drawn up by the Labour Committee seems to me to have too much head and tail and not enough body. The success of the scheme will undoubtedly depend on "the European Assistant Commissioners." No. 3 in my opinion is not enough. Make it 6. Money to pay for them can be saved by 500 off Commissioner's salary and by saving a bit over advertisements that will probably never be read.

No. II. Let the Commission be "a labour controlling and Recruiting Agency (call it "The S. India Labour Bureau" to prevent confusion with Ceylon Labour Commission) and let it be a means of bringing the man in want of work and the man wanting workers together. I am aware that

recruiting means many difficulties cropping up in the way of advances, travelling expenses - and deciding where the recruited cooly shall be sent. But these can be surmounted.

No. III. No suggestion has so far been made as to restricting advances. Competition and bidding for the services of the cooly has caused advances to go up to an exorbitant sum. A limit should I think be imposed; and no sum above that limit should be recoverable at law.

Yours faithfully,
THOS. HUNT.

The Labour Commission.

THE EDITOR,

The Planters' Chronicle.

Bangalore.

Sir,—So much has been written by many able Planters about the proposed Labour Commission, that I approach the subject with diffidence; but there are one or two stock phrases and questions, that are always being quoted by those, either asking for information on the subject, or opposed to the scheme. The first of importance is "we are to pay Rs.2 per acre." This seems to hit everyone, and in some cases is cause enough to condemn, and throw out the scheme. Men on estates of 300 acres exclaim "we don't lose Rs.600 per year in bad debts and advances." What I want to point out is—that no one is asked to pay Rs.2 per acre per annum. When drawing up the proposed Labour Commission Report, (which is still in a very skeleton form), the committee had to put themselves on the right side in the matter of finance, and they fixed a *maximum* of Rs.2 per acre *for the first year*, the subscription *may be less*, it is not to be more. Every one can understand that in the first year there will be heavy initial expenses, hence the request for Rs.2 per acre. If planters will look at the rate of subscription at, say a *maximum* of Rs.1.4 (roughly speaking) per acre. it may be even less, it does not sound so very heavy. The amount asked for being Rupees *six* per acre to cover *five* years. The scoffers might drop this condemning cry of Rs.2 per acre.

Another question frequently asked: "What benefits are we to derive from this Labour Commission, if they are *not* going to recruit labour for us?" Can any man in his senses think that by paying Re.1.4 per acre, he can sit in his office and order in to his estate as many coolies as he requires, and have them supplied? This seems to be what some planters expect.

Now some of the benefits I take it we are to receive for Re.1.4 per acre:

1. Help will be given to Proprietors and Managers to trace defaulting maistries, and so recover something *occasionally*, which at present is not recoverable.

2. Help will be given to maistries in their country to trace defaulting coolies, who have taken advances from two or more maistries, and the estates to which they have been traced will in some way square up with the maistry, who had given the previous advance. Enquiries in both these instances, if carried through the nearest labour depot, in the defaulters own

country, will I think greatly help to trace defaulters; whereas a warrant sent out is only returned, with the words "the whereabouts of the accused is unknown," and the case is struck off the magistrates' file in a short time. On the other hand the defaulters name would be kept in the books at the nearest dépôt, and the defaulter hunted up from time to time and when he did return to his country, he would be caught.

We cannot expect to see immediate and great improvement in our labour the first year or two, but I think that when the maistries and coolies realise that if they take advances from two or more estates, they are systematically hunted from year to year, they will give up the practice; and so apart from recovering advances from defaulting maistries, where we now get 20 coolies on a contract made for 40, (which is about the average) we shall get in 30 or even more. *This is a point I want particularly to emphasize*, that we shall in a few years be getting 25% more labour for advances given out. Surely it is worth while risking Re.1-4 per acre for these aims and results.

I have read with interest what has been written by such well-known men as Messrs. Danvers, Nicolls, Martyn, Barber, &c., who are all for a Labour Commission, though perhaps on slightly different lines (which will be decided upon at the meeting of the delegates) and I hope other names equally well known, and carrying as much weight, will come into line, and a combined Labour Commission of some sort will be started; if not on the scale anticipated at the U. P. A. S. I. Meeting, let us start on a smaller scale, and the maistries who find their interests looked after will surely come honestly (let us hope) to those estates who hold out a helping hand to their labour.

Yours faithfully,

H. M. MANN.

Sidapur, Coorg,
1st Dec. 1913.

Peermade, 27th November, 1913.

International Rubber Exhibition.

THE EDITOR,
The Planters' Chronicle.

Bangalore.

Dear Sir,—By last mail I heard from the Directors of 5 Rubber Companies and one private proprietor offering support to the scheme of having Southern India represented at the coming International Rubber Exhibition. It seems to me that the people in London are the best judges in this matter and from the letters I have got they seem to think it advisable that Southern India should be represented. There is little time to waste if we intend to do anything, and I should be greatly obliged if you would sound the Honorary Secretaries of District Associations on the matter. If anything is to be done a Committee should be appointed to go into the ways and means without delay.

Yours faithfully,

J. A. RICHARDSON.

A SYSTEM OF ACCOUNTS FOR PRIVATE OWNERS BY A PLANTER.

Labour Advance Account.

Continued.

Cr.

Dr.

1913 April 1st.	To Balance outstanding at date	1914 March 31st.	By Cash	C. B. 1
	...	500 0 0	...	350 0 0
1914 March 31st.	Cash	800 0 0	" Balance c/d	450 0 0
	...	800 0 0		...
April 1st.	" Balance b/d	420 0 0		800 0 0
	C. B. 1			

SUNDRY CREDITORS.

Cr.

Dr.

1914 March 31st.	To Cash	1913 April 1st.	By Balance due
	...	215 0 0	...
	To Balance c/d	125 0 0	
	...	840 0 0	
			By Cultivation tools bought on credit from X com- pany
			125 0 0
			840 0 0
			125 0 0
		April 1	By Balance b/d
			...

Sales Account.					
Dr.					Cr.
1914 March 31st.	To Profit and Loss a/c	J. 1	1914 March 31st	By Cash	C. B. 1
				By Sundry debtors	
			27,650 0 0		20,000 0 0
			27,650 0 0		7,650 0 0
					27,650 0 0
SUPERINTENDENCE.					
Dr.					Cr.
1914 March 31	To cash	C. B. 1	1914 March 31	By Profit & Loss a/c.	J. 1
			2,400 0 0		2,400 0 0
			2,400 0 0		2,400 0 0
CULTIVATION CHARGES.					
Dr.					Cr.
1914 March 31	To Cash	C. B. 1	1913 March 31	By Profit and Loss a/c.	J. 1
"	" Sundry creditors	J. 1			
			6,240 0 0		6,365 0 0
			125 0 0		
			6,365 0 0		6,365 0 0

Incidental Taxes, &c.						
Dr.						Cr.
1914 March 31	To Cash	C B. 1	Rs. A. P. 1914 March 31 1,075 0 0 1,075 0 0	By Profit & Loss a/c.	J. 1	Rs. A. P. 1,075 0 0 1,075 0 0
CROP CHARGES.						
Dr.						Cr.
1914 March 31	To Cash	..	3,000 0 0	By Profit & Loss a/c.	J. 1	8,000 0 0
SUNDRY DEBTORS, for proceeds outstanding on Sales.						
Dr.						Cr.
1914 March 31	To Sales Account	..	7,650 0 0	To Balance c'd		7,650 0 0
April 1	To Balance b/d	..	7,650 0 0			7,650 0 0
PROFIT AND LOSS ACCOUNT.						
Dr.						Cr.
1914 March 31	To Sundries	J. 1	11,840 0 0	By Sales Account	J. 1	27,650 0 0
Do.	To Capital account balance (profit) transferred	do	15,810 0 0			
			27,650 0 0			27,650 0 0

Balance Sheet at 31st March, 1914.

Dr.	Rs.	A.	P.			Rs.	A.	P.	Cr.
To Sundry Creditors	125	0	0	By Block Account ...	53,000	0	0		
„ Capital Account	76,470	0	0	„ Labour advances					
				outstanding ...	450	0	0		
				„ Proceeds outstand-					
				ing on coffee sales...	7,650	0	0		
				„ Cash in hand * ...	400	0	0		
				„ Cash at Bankers...	15,035	0	0		
Rs.	76,595	0	0		Rs.	76,595	0	0	

BLOCK ACCOUNT:—this is also termed "Plantation Account" in "Estate Account" and represents the cost and development of the Estate. All expenditure on Immature cultivation is debited to this account.

SUNDRY CREDITORS:—If numerous, separate accounts should be opened for each.

CAPITAL ACCOUNT :—This account is merely a *measure* of the amount of capital and does not represent the capital itself. The capital itself is represented by assets less the liabilities.

The account is increased by profits, or by cash or by property, and decreased by losses or withdrawals cash or property.

If A was to pay his household expenses out of estate moneys, they should not be carried to the Profit and Loss Account but may be shown in the Balance Sheet as a deduction from the Capital Account, thus:—

			Ra.	A.	P.
Capital as per last Balance Sheet	...	•...			
<i>Deduct</i> Household expenses			
<i>Add</i> Profit (if any)			
Capital of this date	₹.		
			Ra.		

ACCOUNTS WITH AGENTS.—If the produce was to be shipped to London for sale the following procedure would be adopted.

When the Agent's return is received, the Sales Account should be credited with the gross amount, and the Agent's account in the Ledger debited. Only expenses the Agent may have incurred should be credited to his account and debited to the correct expense accounts. Any moneys remitted by the Agent will be credited to his account.

AGENTS'S ACCOUNT.

Dr.	Rs.	A.	P.		Cr.	Rs.	A.	P.
To Sales Account gross amount of sale proceeds	...	30,000	0	0	By Sale Charges a/c	100	0	0
	Rs.	30,000	0	0	" Cash	29,900	0	0
	Rs.	30,000	0	0		Rs.	30,000	0

SALES ACCOUNT.

Transfer to Profit & Loss	...	30,000	0	0	By Agent's a/c	...	30,000	0	0
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SALE CHARGES ACCOUNT.

To Agent's a/c. for sale charges	...	100	0	0	Transfer to Profit and Loss	...	100	0	0
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INDIA.

Tea Export.—A recent official report states that the demand for tea across the north-west borders, particularly in Afghanistan, is increasing enormously. The value of the exports of Indian tea has risen from just under 6 lakhs of rupees in 1910-1911 to 9½ lakhs in 1912-1913, this rapid growth of trade being confined exclusively to Indian green tea. The same period shows an even more remarkable increase in the consumption of foreign teas, the value of which has risen from 1½ lakhs to 23½ lakhs.—*United Empire.*

FREE RAW MATERIALS IN THE U. S. A.

The Tariff committee of the United States Scrap Rubber Dealers' Club, have requested us to call attention to the fact that under the new Tariff Act which has just become effective, new rubber waste as well as old will be admitted free. The present Tariff Act contains the following paragraph covering rubber:—

"India-rubber, crude and milk of, scrap or refuse India-rubber fit only for re-manufacture."

Under this provision, new rubber waste as well as old rubber waste, receives free entry; that is, can be imported free of duty. Previously this was impossible on account of the old paragraph containing the words "not worn out by use"; therefore any shipments containing even a slight percentage of new waste were assessed in their entirety at 10 per cent.

The change should eliminate a good percentage of shortages which have occurred heretofore; as shipments will not be subjected to the same amount of handling and scrutiny as heretofore. The element of uncertainty is also banished. Formerly any shipment was subjected to duty charge upon arrival by customs authorities, even though it contained a very slight percentage of new waste perhaps inadvertently thrown in.—*The India-Rubber Journal.*